

**IN THE ABSTRACT:**

Please insert the following abstract:

--A polyurethane foam dressing for a wound filler, which includes a hydrophilic polyurethane foam including a plurality of open cells with a diameter of 50 to 400 $\mu$ m and a plurality of pores with a diameter of 10 to 80 $\mu$ m, and a method of manufacturing the same including mixing and agitating 40 to 75 wt% pre-polymer, 15 to 45 wt% foaming agent, 5 to 35 wt% crosslinking agent, and 0.5 to 15 wt% additive containing a surfactant, a moisturizing agent, and a pigment, injecting the resulting mixture into a mold, and foaming the resulting mixture injected into the mold.--